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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram, Tuesday

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10th February 2026
1201 മകരം 27
27th Makaram 1201
1947 മാഘം 21
21st Magha 1947

നമ്പർ
No. 570

GOVERNMENT OF KERALA

Home (S) Department

NOTIFICATION

G. O. (P) No. 12/2026/Home.

Dated, Thiruvananthapuram, 5th February, 2026 / 22nd Makaram,1201 / 16th Magha, 1947.

The Government of Kerala is pleased to notify the guidelines to be followed during the attachment, forfeiture or restoration of property obtained through unlawful means (proceeds of crime), under Sections 107(6), 107(7) and 107(8) of the Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023. The guidelines under Sections 107(6), 107(7) and 107(8) of the Bharatiya

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Nagarik Suraksha Sanhita (BNSS), 2023, is attached herewith.

By order of the Governor,

BISHWANATH SINHA,
Additional Chief Secretary to Government.

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Guidelines on Attachment, Forfeiture or Restoration of property obtained through unlawful means (Proceeds of crime), under Sections 107(6), 107(7) and 107(8) of the Bharatiya Nagarik Suraksha Sanhita (BNSS), 2023

Introduction

Section 107 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) provides a statutory mechanism for dealing with property suspected or found to have been derived, directly or indirectly, from criminal activity ("proceeds of crime"). The provision aims to ensure that offenders do not retain the benefit of unlawful acts and that persons who suffered loss due to the offence are compensated, as far as practicable, from the proceeds of crime.

Sub-sections 107(6), 107(7) and 107(8) prescribe the framework for distribution of proceeds of crime to aggrieved persons pursuant to judicial findings, and the forfeiture of unclaimed/surplus proceeds to Government.

Scope

These Guidelines are intended to ensure uniform implementation of the statutory scheme relating to distribution and forfeiture of proceeds of crime after attachment/seizure under Section 107 of BNSS. They apply to cases where the competent Court/Magistrate, upon satisfaction that the attached/seized property constitutes proceeds of crime, issues directions under Section 107(6) for distribution through the District Magistrate. The Guidelines seek to ensure:

(i) proper documentation and accountability,

(ii) fair and rateable distribution among eligible claimants,

(iii) completion of distribution within the statutory time limit, and

(iv) proper forfeiture/remittance where no claimants exist or surplus remains.

Features

1.Victim- centric approach: The proceeds of crime are intended to be restored/returned to persons who have suffered loss as a consequence of the offence, to the extent possible, through rateable distribution.

2.Linkage with prior stages: The stages contemplated under Sections 107(6), 107(7)

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and 107(8) operate after preliminary steps under Section 107, including identification of proceeds of crime by the Investigating Officer, approval of the competent police authority, and orders of attachment/seizure passed by the Court/Magistrate.

3.Judicial oversight: Distribution is based on a formal finding recorded by the Court/Magistrate that the property constitutes proceeds of crime and a specific direction issued to the District Magistrate.

4.Time-bound execution: Section 107(7) mandates completion of distribution within 60 days from the date of receipt of Court order.

5.Forfeiture of unclaimed/surplus: Section 107(8) provides for forfeiture to Government where victims are untraceable, do not claim, decline to accept, or surplus remains after distribution.

Section 107(6): Court Order for Distribution

1.Court's finding: Upon being satisfied that the attached or seized property constitutes proceeds of crime, the Court/Magistrate shall record a reasoned finding to that effect.

2.Direction to District Magistrate: Consequent thereto, the Court/Magistrate shall issue a specific direction to the District Magistrate to distribute such proceeds among persons aggrieved by the offence in a rateable and proportionate manner, in accordance with the order.

Section 107(7): Role and Timeline for the District Magistrate

1.Receipt of order and responsibility: Upon receipt of the order passed under Section 107(6), the District Magistrate shall assume responsibility for implementing the directions relating to distribution.

2.Time limit: The District Magistrate shall complete the distribution within a period of 60 days from the date of receipt of the order.

3.Delegation: The District Magistrate may undertake the task personally or authorise any officer subordinate to him/her to act on his/her behalf. Delegation shall not dilute responsibility for timely completion and proper records.

Section 107(8): Forfeiture to the Government

1.Unclaimed proceeds and surplus: Where eligible claimants are untraceable, decline to receive the proceeds, cannot be identified, or where a surplus remains after satisfying

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eligible claimants, such amount shall be treated as unclaimed/surplus proceeds.

2.Forfeiture: In such eventualities, the remaining proceeds of crime shall stand forfeited to the Government and shall be remitted to Government account in accordance with applicable financial rules and procedure.

Procedures

1. The Investigating Officer shall identify property suspected to have been derived, directly or indirectly, from criminal activity or the commission of an offence.

2. On such identification, prior approval of the Superintendent of Police/ Commissioner of Police (as applicable) shall be obtained.

3. After obtaining such approval, the Investigating Officer shall file an application before the jurisdictional Court/Magistrate seeking attachment/seizure of the said property under Section 107.

4. The Court/Magistrate may issue notice to the concerned person to show cause why an order of attachment should not be passed. The explanation shall be submitted within the time stipulated by the Court (generally 14 days).

5. Where the identified property is held by any other person on behalf of the concerned person, a copy of the notice shall also be served upon such other person.

6. On receipt of explanation and after affording reasonable opportunity of hearing, the Court/Magistrate may pass an order of attachment of the property found to be proceeds of crime.

7. If the person fails to appear or represent his/her case within the time specified in the notice, the Court/Magistrate may pass appropriate ex-parte orders.

8. Where the Court/Magistrate is of the opinion that issuance of notice would defeat the object of attachment/seizure, it may pass an ex-parte interim order directing attachment or seizure.

9. Upon determination by the Court/Magistrate that the attached/seized properties constitute proceeds of crime, an order shall be issued under Section 107(6) directing the District Magistrate to distribute the proceeds to the persons aggrieved by the offence in a fair and rateable manner.

10.The District Magistrate shall, within 60 days from the date of receipt of the order,

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distribute the proceeds of crime. The District Magistrate may do so personally or authorise any officer subordinate to him/her to carry out the distribution.

11.If there are no eligible claimants, or if claimants are untraceable, decline to accept, or any surplus remains, such proceeds shall stand forfeited to Government under Section 107(8) and shall be remitted as per financial procedure.

12.Proper records/registers shall be maintained by the District Magistrate in respect of receipt of Court orders, verification of claimants, distribution made, and forfeiture/remittance, as applicable.

Distinction between Sections 106 and 107 of the BNSS, 2023

Section 106 is confined primarily to the power of seizure by a police officer during investigation, subject to reporting to the Magistrate. Section 107 provides a wider framework covering attachment, forfeiture and restoration/distribution of proceeds of crime. The rationale for differentiation is that seizure is primarily to secure evidence/material during investigation, whereas attachment under Section 107 is to restrain disposal of proceeds of crime and to secure such property for distribution to victims or forfeiture to Government as per judicial orders.

Conclusion

Section 107 of BNSS enables prompt and effective action for safeguarding and dealing with proceeds of crime through judicial oversight. Once a judicial finding is recorded that the attached/seized property constitutes proceeds of crime, the Court/Magistrate may direct the District Magistrate to distribute the same among aggrieved persons in a fair and rateable manner. The District Magistrate is statutorily bound to complete such distribution within 60 days from receipt of the Court order. Where no eligible claimants exist or surplus remains, the unclaimed proceeds shall stand forfeited to Government as provided under Section 107(8).

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